

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF NEW YORK**

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**QUANTUM CORPORATE FUNDING, LTD.,**

**Plaintiff,**

**v.**

**BAST HATFIELD, INC.,**

**Defendant.**

**5:04-CV-137  
(FJS/DEP)**

**BAST HATFIELD, INC.,**

**Interpleader-Plaintiff,**

**v.**

**FIDELITY & GUARANTY INSURANCE COMPANY;  
UNITED STATES OF AMERICA, DEPARTMENT OF  
TREASURY-INTERNAL REVENUE SERVICE;  
EDISON BRIDGE, L.L.C.; STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE; and  
DEVOE'S RAINBOW ORCHARD,**

**Interpleader-Defendants.**

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**SCULLIN, Senior Judge**

**FINAL ORDER APPROVING SETTLEMENT, DIRECTING DISTRIBUTION,  
AND VACATING JUNE 2, 2008 MEMORANDUM-DECISION AND ORDER**

The Court has reviewed the joint motion of the United States and Fidelity & Guaranty Insurance Company for an order of distribution and vacatur of the Court's June 2, 2008 Memorandum-Decision and Order pursuant to settlement. Based on the statements made therein and being duly advised in those statements, the Court finds that it should approve the settlement agreement and vacate the Court's June 2, 2008 Memorandum-Decision and Order as moot

because the United States has conditioned its willingness to settle on vacatur of the Court's June 2, 2008 decision in light of the impact that decision, denying interest on the United States' tax claim, may have on the United States and its opponents in other cases involving similar issues and/or the influence it may have on courts considering similar issues.

Accordingly, the Court hereby

**ORDERS** that the Settlement Agreement is **APPROVED** and the Clerk of the Court shall distribute the funds held in the Court's Registry with respect to this matter as follows: **\$121,109.41** payable to "**United States Treasury f/a/o Edison Bridge**" (which shall be mailed to **counsel for the United States at P.O. Box 55, Washington, D.C. 20044**); **\$2,500** to "**Devoe's Rainbow Orchard**" (which shall be mailed to **Lawrence W. DeVoe, DeVoe's Rainbow Orchards, 1569 Halfmoon Parkway, Rte. 9, Clifton Park, New York 12065**); and the balance, including earned interest, to "**Fidelity & Guaranty Insurance Company**" (which shall be mailed to its counsel, **Jeremy Smith, Esquire, Couch White, LLP, 540 Broadway, P.O. Box 22222, Albany, New York 12201**); and the Court further

**ORDERS** that the parties are to bear their respective costs and fees associated with this action; and the Court further

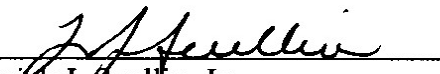
**ORDERS** that the Memorandum-Decision and Order dated June 2, 2008, Dkt. No. 92, is

**VACATED AS MOOT** for the reasons stated above. Counsel for the United States may transmit a copy of this Order to any unofficial publisher of the June 2, 2008 Memorandum-Decision and Order, and the Court assumes that any such unofficial publisher will reflect the vacatur appropriately in connection with that decision; and the Court further

**ORDERS** that, upon the completion of the distributions directed above, the Clerk of the Court shall close this case.

**IT IS SO ORDERED.**

Dated: October 3, 2008  
Syracuse, New York

  
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Frederick J. Scullin, Jr.  
Senior United States District Court Judge